



# WESTONKA PUBLIC SCHOOLS

## Budget Overview

### Preliminary Budget Summary 2026-27

| <b>General Fund - 01</b>               | <b>July 1, 2026</b> | <b>Revenues</b>   | <b>Expenditures</b> | <b>June 30, 2027<br/>Proj. Balance</b> | <b>Net Increase<br/>or Decrease</b> |
|----------------------------------------|---------------------|-------------------|---------------------|----------------------------------------|-------------------------------------|
| <b>Unassigned - 422</b>                | 4,347,283           | 39,656,045        | 39,626,785          | 4,376,542                              | 29,260                              |
| <b>Restricted</b>                      |                     |                   |                     |                                        |                                     |
| Student Activities - 401               | 536,258             | 725,722           | 725,722             | 536,258                                | 0                                   |
| Staff Development - 403                | (0)                 | 30,000            | 30,000              | (0)                                    | -                                   |
| Capital Projects - 407                 | 423,200             | 2,682,443         | 2,682,443           | 423,200                                | -                                   |
| Literacy Incentive Aid - 412           | (0)                 | 158,169           | 158,169             | (0)                                    | -                                   |
| American Indian - 420                  | 0                   | 45,500            | 45,500              | 0                                      | -                                   |
| Operating Capital - 424                | 519,123             | 625,304           | 437,256             | 707,171                                | 188,048                             |
| Learning & Development - 428           | 0                   | 557,336           | 557,336             | 0                                      | -                                   |
| Gifted & Talented - 438                | 0                   | 34,516            | 34,516              | 0                                      | -                                   |
| English Learning - 439                 | -                   | 35,947            | 35,947              | 0                                      | 0                                   |
| Basic Skills - 441                     | -                   | 395,681           | 395,681             | -                                      | -                                   |
| Library Aid - 443                      | (0)                 | 27,782            | 27,782              | (0)                                    | 0                                   |
| Safe Schools - 449                     | -                   | 134,194           | 134,194             | -                                      | -                                   |
| Teacher Comp Trng Read Act - 457       | 18,525              | -                 | 3,315               | 15,210                                 | (3,315)                             |
| LTFM - 467                             | 38,629              | 1,273,801         | 1,045,517           | 266,913                                | 228,284                             |
| Student Support Personnel - 471        | -                   | 79,633            | 79,633              | -                                      | -                                   |
| Medical Assistance - 472               | -                   | 81,179            | 81,179              | -                                      | -                                   |
| <b>Subtotal Restricted</b>             | <b>1,535,735</b>    | <b>6,894,805</b>  | <b>6,481,639</b>    | <b>1,948,902</b>                       | <b>413,167</b>                      |
| <b>Nonspendable</b>                    |                     |                   |                     |                                        |                                     |
| Prepays                                | 49,994              | -                 | -                   | 49,994                                 | -                                   |
| <b>Subtotal Nonspendable - 460</b>     | <b>49,994</b>       | <b>-</b>          | <b>-</b>            | <b>49,994</b>                          | <b>-</b>                            |
| <b>Committed Funds</b>                 |                     |                   |                     |                                        |                                     |
| Committed for Separation - 418         | 89,978              | -                 | -                   | 89,978                                 | -                                   |
| <b>Assigned Funds</b>                  |                     |                   |                     |                                        |                                     |
| Assigned - Class Size                  | 1,500,000           | -                 | -                   | 1,500,000                              | -                                   |
| Assigned - Special Education           | 500,000             | -                 | -                   | 500,000                                | -                                   |
| Assigned - 2024 Bond FF&E              | 600,000             | -                 | -                   | 600,000                                | -                                   |
| Assigned - Chromebook Repair           | 118,514             | -                 | -                   | 118,514                                | -                                   |
| Assigned - Westonka Wings              | 70,812              | -                 | -                   | 70,812                                 | -                                   |
| <b>Subtotal Assigned - 462</b>         | <b>2,789,326</b>    | <b>-</b>          | <b>-</b>            | <b>2,789,326</b>                       | <b>-</b>                            |
| <b>Total General Fund</b>              | <b>8,812,315</b>    | <b>46,550,850</b> | <b>46,108,424</b>   | <b>9,254,742</b>                       | <b>442,426</b>                      |
| <b>Food Service Fund - 02</b>          |                     |                   |                     |                                        |                                     |
| Inventory                              | 12,585              | -                 | -                   | 12,585                                 | -                                   |
| <b>Restricted - 464</b>                | <b>627,745</b>      | <b>2,304,332</b>  | <b>2,382,115</b>    | <b>549,962</b>                         | <b>(77,783)</b>                     |
| <b>Total Food Service</b>              | <b>640,330</b>      | <b>2,304,332</b>  | <b>2,382,115</b>    | <b>562,547</b>                         | <b>(77,783)</b>                     |
| <b>Community Services - 04</b>         |                     |                   |                     |                                        |                                     |
| <b>Restricted - 464</b>                | <b>33,578</b>       | <b>46,895</b>     | <b>53,083</b>       | <b>27,390</b>                          | <b>(6,188)</b>                      |
| <b>Restricted / Reserved</b>           |                     |                   |                     |                                        |                                     |
| Community Ed - 431                     | 472,305             | 4,121,840         | 3,910,774           | 683,371                                | 211,066                             |
| ECFE - 432                             | 12,873              | 249,781           | 222,349             | 40,305                                 | 27,432                              |
| Adult Basic Ed - 447                   | (1,426)             | 8,132             | 8,132               | (1,426)                                | -                                   |
| School Readiness - 444                 | (141,634)           | 667,563           | 842,370             | (316,441)                              | (174,807)                           |
| <b>Restricted/Reserved - Subtotal</b>  | <b>342,119</b>      | <b>5,047,316</b>  | <b>4,983,625</b>    | <b>405,810</b>                         | <b>63,691</b>                       |
| <b>Community Education Fund - 04</b>   | <b>375,697</b>      | <b>5,094,211</b>  | <b>5,036,708</b>    | <b>433,200</b>                         | <b>57,503</b>                       |
| <b>Building Construction Fund - 06</b> | <b>41,698,082</b>   | <b>725,000</b>    | <b>28,536,387</b>   | <b>13,886,695</b>                      | <b>(27,811,387)</b>                 |
| <b>Debt Service Fund - 07</b>          | <b>1,484,948</b>    | <b>8,143,996</b>  | <b>8,283,786</b>    | <b>1,345,158</b>                       | <b>(139,790)</b>                    |
| <b>Trust Fund - 08</b>                 | <b>151,189</b>      | <b>106,450</b>    | <b>103,950</b>      | <b>153,689</b>                         | <b>2,500</b>                        |
| <b>Internal Service - 20</b>           | <b>3,851,913</b>    | <b>6,403,515</b>  | <b>6,456,087</b>    | <b>3,799,341</b>                       | <b>(52,572)</b>                     |
| <b>OPEB Revocable Trust - 25</b>       | <b>3,216,714</b>    | <b>94,000</b>     | <b>278,050</b>      | <b>3,032,664</b>                       | <b>(184,050)</b>                    |
| <b>Total All Funds:</b>                | <b>60,231,188</b>   | <b>69,422,354</b> | <b>97,185,507</b>   | <b>32,468,036</b>                      | <b>(27,763,153)</b>                 |